

Goal 1: Staff Development

- Objective 1: Assess KSA's (knowledge, skills, and abilities) of current staff
- Objective 2: Provide cross training
- Objective 3: Provide educational/training opportunities for management and staff.

Goal 2: Improve street/drainage repair response times

- Objective 1: provide more organized and rapid response to citizen complaints, street repairs, and drainage repairs

Goal 3: Develop plan for adequacy of and efficient use of equipment

- Objective 1: Meet with appropriate Staff and City Manager by October 30, 2012
- Objective 2: Develop common understanding regarding priorities and requirements

Goal 4: Update computer software.

- Objective 1: Research Public Works operations software
- Objective 2: Improve work order tracking, reporting, and daily maintenance of fleet and equipment.

Goal 5: Project/construction activities

- Objective 1: After completion of utility replacement in the 100 and 200 blocks of East First and East Second, install a two inch overlay to meet existing road grade.

Goal 6: Improve drainage in City's creek system.

- Objective 1: Identify a more cost efficient plan to keep vegetation under control
- Objective 2: Increase chemical treatment of vegetation
- Objective 3: Plan for concrete creek improvements
- Objective 4: Address maintenance issues with companies having flow lines in areas of the creek to improve easement.

CITY OF BRECKENRIDGE
General Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
GARAGE & WAREHOUSE							
Operating Supplies							
1	44	5415	Warehouse Stock	0	4,000	4,000	5,800
1	44	5465	Janitor Supplies	0	500	700	1,000
1	44	5483	Special Clothing	0	1,500	100	500
1	44	5490	M/V Operating Supplies	0	2,000	2,200	2,300
1	44	5495	Equipment Operation Supplies	0	400	600	400
Total Operating supplies				0	8,400	7,600	10,000
Repair & Maintenance Supplies							
1	44	5560	M/V Repair & Maint Supplies	0	500	100	500
1	44	5565	Equip Repair & Maint Supplies	0	1,000	1,500	1,000
1	44	5570	Building & Grounds Repair	0	500	300	500
Total Repair & Maint Supplies				0	2,000	1,900	2,000
Minor Equipment							
1	44	5605	Minor Equipment	0	1,500	1,300	1,500
Total Minor Equipment				0	1,500	1,300	1,500
Professional Services							
1	44	5735	Department of Health Fees	0	50	100	100
Total Professional Services				0	50	100	100
Communications							
1	44	5805	Communications	0	1,100	800	1,000
Total Communications				0	1,100	800	1,000
Public Utilities Service							
1	44	6105	Electricity	0	12,500	10,100	10,800
1	44	6165	Natural Gas	0	1,400	1,000	1,400
Total Public Utilities Service				0	13,900	11,100	12,200
Repair & Maintenance by Contract							
1	44	6205	M/V Repair by Contract	0	150	100	100
1	44	6210	Equipment Repair by Contract	0	600	400	500
1	44	6220	Building & Grounds by Contract	0	1,280	1,500	1,300
Total Repair & Maint by Contract				0	2,030	2,000	1,900
Other Contractual Services							
1	44	6750	Uniforms & Clothing	0	0	100	0
1	44	6775	Pest Control	0	420	400	500
Total Other Contractual Services				0	420	500	500
Rentals							
1	44	7105	Rentals	0	200	200	200
1	44	7116	Interest/ L-P Building	0	2,660	2,700	700
1	44	7126	Lease Purchase Building	0	44,450	44,500	34,700
Total Rentals				0	47,310	47,400	35,600
TOTAL GARAGE & WAREHOUSE				0	76,710	72,700	64,800

CITY OF BRECKENRIDGE
General Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

				10-11	11-12	11-12	12-13
Fd	Dept	Acct	Description	Actual Audited	Amended Budget	Projected Year End	Proposed Budget
NON-DEPARTMENTAL							
Fringe Benefits							
1	90	5201	AFLAC Ins - Employee Portion	0	6,000	6,300	6,000
1	90	5202	Cancer Ins - Employee Portion	0	1,200	550	1,000
1	90	5203	Term Life - Employee Portion	0	5,500	4,000	1,000
1	90	5206	Term Life #2	0	6,000	5,900	4,000
1	90	5208	Term Dep Life - Employee Portion	0	650	300	1,000
1	90	5209	Cobra Insurance	0	9,600	1,400	0
Total Fringe Benefits				0	28,950	18,450	13,000
Other Contractual Services							
1	90	6810	Arts Center Services	0	16,100	16,100	16,100
1	90	6820	Library Service	0	13,900	13,900	13,900
1	90	6821	Eastland Co. Crisis Center	0	1,500	1,500	1,500
Total Other Contractual Services				0	31,500	31,500	31,500
Printing & Advertising							
1	90	6910	Professional Publications	0	0	1,400	0
Total Printing & Advertising				0	0	1,400	0
Non-Departmental							
1	90	7305	Audit	0	20,500	20,500	21,000
1	90	7310	Financial Advisor	0	1,000	1,000	1,000
1	90	7315	Attorney	0	39,000	24,000	35,000
1	90	7320	Legal Service	0	400	400	20,400
1	90	7325	Health Officer	0	300	300	300
1	90	7330	Code of Ordinance	0	2,000	2,000	2,000
1	90	7335	State Fees - City Sales Tax (2%)	0	20,000	23,400	0
1	90	7340	State Fees - Economic Dev Sales Tx	0	8,800	9,400	0
1	90	7345	CDL Testing	0	1,000	0	1,000
1	90	7360	Equipment Floater	0	2,500	2,500	2,700
1	90	7365	Commercial Package Policy	0	19,000	17,400	19,000
1	90	7370	Motor Vehicle Fleet Insurance	0	45,000	45,000	47,000
1	90	7375	Workers Comp & Liability Insur	0	68,000	68,000	73,400
1	90	7380	Public Officials Liability Insur	0	15,600	15,600	16,400
1	90	7385	Flood Insurance	0	6,700	6,400	7,000
1	90	7390	Blanket Employee Bond	0	600	500	500
1	90	7395	Secretary & Treasurer Bond	0	100	100	100
1	90	7405	Notary Bond	0	300	200	300
1	90	7410	SUTA Fees	0	800	700	800
1	90	7411	TX Social Security Administration	0	40	0	100
1	90	7415	Christmas Expense/City Party	0	4,300	3,000	4,200
1	90	7420	Misc Pass Thru	0	0	1,600	0

CITY OF BRECKENRIDGE
General Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11	11-12	11-12	12-13
				Actual Audited	Amended Budget	Projected Year End	Proposed Budget
1	90	7430	BEDC Sales Tax	0	440,000	557,000	462,000
1	90	7431	Chamber - 4% H/M Pymts	0	21,200	22,600	42,000
1	90	7999	Operating Transfer Out	0	28,660	0	0
Total Non-Departmental				0	745,800	821,600	756,200
TOTAL NON-DEPARTMENTAL				0	806,250	872,950	800,700

CITY OF BRECKENRIDGE
Water Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE	-6,912	32,000	196,867	291,237
WATER FUND REVENUES				
Water Receipts				
Sales of Materials	0	500	600	0
Sale of Equip & Lots	0	2,100	2,100	0
Service Charges	0	22,000	21,000	22,000
Non-Revenue Receipts	0	500	600	1,000
Ins Casualty Loss - Equip	0	1,550	2,300	0
Ins Casualty Loss -Bldgs	0	610	600	0
Cash Over/Short Acct	0	0	100	0
Charge Off Acct - Bad Debts	0	0	300	0
Water Sales - Metered	0	1,665,000	1,670,000	1,815,000
Water Sales - Raw - at Plant	0	65,800	66,000	71,000
Water Sales - Rural Water	0	393,000	440,000	90,000
Water Taps	0	5,000	2,700	5,000
Water Taps - Paving Breaks	0	100	0	0
Water Sales - TDCJ	0	122,000	110,000	134,000
Water Sales - High Mesa	0	9,400	6,700	11,000
Refund - WCTMWD	0	18,720	18,800	0
Interest Income	0	1,000	1,500	2,000
AFLAC Insurance	0	2,100	2,300	2,000
Term Life #2	0	1,560	1,600	2,000
Term Life - Ft Dearborn	0	1,800	1,600	2,000
Dep Life - Ft Dearborn7777	0	200	200	1,000
Cobra Insurance	0	0	700	0
Total Water Receipts	0	2,312,940	2,349,700	2,158,000
TOTAL WATER FUND REVENUE	0	2,312,940	2,349,700	2,158,000
TOTAL FUNDS AVAILABLE	196,867	2,344,940	2,546,567	2,449,237

WATER FUND EXPENDITURES

Salaries/Overtime	0	338,370	305,900	317,750
Fringe Benefits	0	175,580	161,330	161,070
Office Supplies	0	0	100	0
Operating Supplies	0	145,720	172,700	133,000
Repair & Maintenance Supplies	0	155,750	146,000	180,000
Minor Equipment	0	22,450	11,300	18,800

CITY OF BRECKENRIDGE
Water Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
Professional Services	0	77,560	67,800	33,200
Communications	0	1,600	1,600	1,600
Travel, Membership, School	0	7,680	5,000	11,200
Public Utilities Service	0	57,900	50,800	47,800
Repair & Maintenance by Contract	0	81,900	74,700	81,300
Other Contractual Services	0	273,360	262,900	299,767
Printing & Advertising	0	4,150	1,800	4,100
Rentals	0	500	200	20,300
Capital Outlay	0	23,000	23,000	10,000
Non-Departmental	0	14,680	14,600	300
TOTAL WATER FUND EXPENDITURES	0	1,380,200	1,299,730	1,320,187
Transfers Out	0	954,600	955,600	838,530
TOTAL WATER FUND DISBURSEMENTS	0	2,334,800	2,255,330	2,158,717
ENDING CASH BALANCE	196,867	10,140	291,237	290,520

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
WATER & WASTEWATER COMMERCIAL							
Salaries/Overtime							
102	70	5105	Regular Salaries	0	38,980	37,200	39,860
102	70	5110	Overtime Pay	0	300	0	300
			Total Salaries/Overtime	0	39,280	37,200	40,160
Fringe Benefits							
102	70	5204	Term Life Ins - City Portion	0	120	100	120
102	70	5205	Health Ins - City Portion	0	15,840	15,800	15,420
102	70	5210	TMRS	0	3,730	3,500	4,110
102	70	5215	Social Security/Medicare	0	3,070	2,900	3,150
102	70	5220	Longevity Pay	0	780	750	910
102	70	5225	SUTA	0	540	540	540
			Total Fringe Benefits	0	24,080	23,590	24,250
Operating Supplies							
102	70	5425	Postage for Water Bills	0	8,500	7,800	8,100
			Total Operating supplies	0	8,500	7,800	8,100
Minor Equipment							
102	70	5605	Minor Equipment	0	6,700	600	7,000
			Total Minor Equipment	0	6,700	600	7,000
Professional Services							
102	70	5710	Physicals Pre-Employment	0	60	0	100
			Total Professional Services	0	60	0	100
Travel, Membership, School							
102	70	5905	Continuing Education	0	100	0	1,500
			Total Travel, Membership, School	0	100	0	1,500
Repair & Maintenance by Contract							
102	70	6210	Equipment Repair by Contract	0	2,100	3,200	2,000
			Total Repair & Maint by Contract	0	2,100	3,200	2,000
Other Contractual Services							
102	70	6770	Contractual Scrvices	0	11,600	9,300	11,500
			Total Other Contractual Services	0	11,600	9,300	11,500
Printing & Advertising							
102	70	6905	Printing & Advertising	0	500	1,700	500
102	70	6910	Professional Publications	0	50	0	100
102	70	6915	Water Bills	0	2,500	0	2,500
			Total Printing & Advertising	0	3,050	1,700	3,100
TOTAL WATER & WASTEWATER COMMERCIAL				0	95,470	83,390	97,710

Goal 1: Customer service

- Objective 1: Provide customer service training to employees
- Objective 2: Improve billing accuracy and the level of service provided to the citizens

Goal 2: Improve operating efficiencies and effectiveness

- Objective 1: Continue training, cross-training, and professional development of staff
- Objective 2: Update instruction manuals for each position (SOPs)

Goal 3: Improve communication with citizens

- Objective 1: Provide information to customers concerning drought steps, water conservation information
- Objective 2: Provide information concerning brush chipping, Consumer Confidence reports, bulk trash pick-up on water bills

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
WATER METERS							
Salaries/Overtime							
102	71	5105	Regular Salaries	0	42,150	35,000	43,090
102	71	5110	Overtime Pay	0	1,000	700	1,000
			Total Salaries/Overtime	0	43,150	35,700	44,090
Fringe Benefits							
102	71	5204	Term Life Ins - City Portion	0	120	100	120
102	71	5205	Health Ins - City Portion	0	15,840	14,000	15,420
102	71	5210	TMRS	0	4,210	3,500	4,630
102	71	5215	Social Security/Medicare	0	3,460	2,900	3,540
102	71	5220	Longevity Pay	0	2,080	2,200	2,190
102	71	5225	SUTA	0	540	540	540
			Total Fringe Benefits	0	26,250	23,240	26,440
Office Supplies							
102	71		Office Supplies	0	0	100	0
			Total Office Supplies	0	0	100	0
Operating Supplies							
102	71	5483	Special Clothing	0	100	100	200
102	71	5490	M/V Operating Supplies	0	9,000	8,800	8,000
102	71	5495	Equipment Operation Supplies	0	500	100	500
			Total Operating supplies	0	9,600	9,000	8,700
Repair & Maintenance Supplies							
102	71	5520	Utility Repair Supplies	0	47,000	47,000	50,000
102	71	5560	M/V Repair & Maint Supplies	0	1,000	600	1,000
102	71	5565	Equip Repair & Maint Supplies	0	150	200	200
			Total Repair & Maint Supplies	0	48,150	47,800	51,200
Minor Equipment							
102	71	5605	Minor Equipment	0	750	800	800
102	71	5610	Radio Purchases	0	1,000	0	2,000
			Total Minor Equipment	0	1,750	800	2,800
Professional Services							
102	71	5710	Physicals Pre-Employment	0	60	100	100
			Total Professional Services	0	60	100	100
Travel, Membership, School							
102	71	5905	Continuing Education	0	1,000	1,000	1,000
			Total Travel, Membership, School	0	1,000	1,000	1,000
Repair & Maintenance by Contract							
102	71	6205	M/V Repair by Contract	0	2,000	2,000	2,000
102	71	6210	Equipment Repair by Contract	0	200	0	200
			Total Repair & Maint by Contract	0	2,200	2,000	2,200

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

				10-11	11-12	11-12	12-13
				Actual	Amended	Projected	Proposed
				Audited	Budget	Year End	Budget
Fd	Dept	Acct	Description				
Other Contractual Services							
102	71	6750	Uniforms & Clothing	0	740	700	740
Total Other Contractual Services				0	740	700	740
TOTAL WATER METERS				0	132,900	120,440	137,270

Goal 1: Customer service

- Objective 1: Provide customer service training to employees
- Objective 2: Improve meter reading accuracy and the level of service provided to the citizens

Goal 2: Improve operating efficiencies and effectiveness

- Objective 1: Continue training, cross-training, and professional development of staff
- Objective 2: Replacement of 150 old meters to radio read meters – increase in revenues
- Objective 3: Update meter location information

Goal 3: Improve communication with citizens

- Objective 1: Provide information to customers concerning drought steps with door hangers - also for high consumption or other problems at customer locations

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

				10-11	11-12	11-12	12-13
				Actual	Amended	Projected	Proposed
				Audited	Budget	Year End	Budget
Fd	Dept	Acct	Description				
LAKE DANIEL							
Repair & Maintenance Supplies							
102	72	5565	Equip Repair & Maint Supplies	0	0	0	0
			Total Repair & Maint Supplies	0	0	0	0
Travel, Membership, School							
102	72	5905	Continuing Education	0	500	0	500
			Total Travel, Membership, School	0	500	0	500
Public Utilities Service							
102	72	6105	Electriciry	0	400	300	500
			Total Public Utilities Service	0	400	300	500
Repair & Maintenance by Contract							
102	72	6220	Bldg & Grounds by Contract	0	6,200	3,800	6,200
102	72	6250	Dan & Line by Contract	0	0	0	1,000
			Total Repair & Maint by Contract	0	6,200	3,800	7,200
Other Contractual Services							
102	72	6770	Contractual Services	0	6,360	4,000	6,400
			Total Other Contractual Services	0	6,360	4,000	6,400
Printing & Advertising							
102	72	6905	Printing & Advertising	0	100	0	
			Total Printing & Advertising	0	100	0	0
TOTAL LAKE DANIEL				0	13,560	8,100	14,600

Goal 1: Install buoys at water intake tower

Objective 1: Purchase new cable for existing buoys

Goal 2: Repair and mark drain lines on backside of dam

Objective 1: Burn off dam

Objective 2: Find and mark drain lines

Objective 3: Repair drain lines as needed

Goal 3: Make repairs to concrete on water intake tower and drainage tunnels

Objective 1: Identify number of places to be repaired

Objective 2: Repair by capping off with new concrete

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
WATER TREATMENT							
Salaries/Overtime							
102	73	5105	Regular Salaries	0	134,310	126,000	139,750
102	73	5110	Overtime Pay	0	29,000	26,000	29,000
Total Salaries/Overtime				0	163,310	152,000	168,750
Fringe Benefits							
102	73	5204	Term Life Ins - City Portion	0	300	300	300
102	73	5205	Health Ins - City Portion	0	39,600	37,000	38,550
102	73	5210	TMRS	0	15,810	14,000	17,330
102	73	5215	Social Security/Medicare	0	13,010	12,000	13,250
102	73	5220	Longevity Pay	0	6,660	5,500	4,460
102	73	5225	SUTA	0	1,350	1,400	1,350
Total Fringe Benefits				0	76,730	70,200	75,240
Operating Supplies							
102	73	5430	Chemicals	0	95,120	131,000	87,000
102	73	5465	Janitor Supplies	0	1,500	1,000	1,500
102	73	5483	Special Clothing	0	0	100	100
102	73	5490	M/V Operating Supplies	0	2,000	1,500	2,000
102	73	5495	Equipment Operation Supplies	0	1,250	1,100	1,200
Total Operating supplies				0	99,870	134,700	91,800
Repair & Maintenance Supplies							
102	73	5560	M/V Repair & Maint Supplies	0	400	0	400
102	73	5565	Equip Repair & Maint Supplies	0	2,800	3,700	3,500
102	73	5570	Building & Grounds Repair	0	400	300	400
Total Repair & Maint Supplies				0	3,600	4,000	4,300
Minor Equipment							
102	73	5605	Minor Equipment	0	8,000	6,700	6,000
102	73	5610	Radio Purchases	0	1,000	0	0
Total Minor Equipment				0	9,000	6,700	6,000
Professional Services							
102	73	5710	Physicals Pre-Employment	0	120	100	100
102	73	5740	State Annual Water Permit	0	5,800	5,600	5,800
102	73	5745	Copper/Lead Lab Work	0	0	0	800
102	73	5750	Contract Lab Work	0	15,280	6,200	13,000
102	73	5755	Water Tank Inspection	0	1,000	1,000	1,000
102	73	5765	Misc Engineers	0	10,000	3,500	5,000
102	73	5775	Professional Services	0	5,500	11,700	5,500
Total Professional Services				0	37,700	28,100	31,200
Communications							
102	73	5805	Communications	0	1,600	1,600	1,600
Total Communications				0	1,600	1,600	1,600

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
Travel, Membership, School							
102	73	5905	Continuing Education	0	3,080	2,200	5,200
			Total Travel, Membership, School	0	3,080	2,200	5,200
Public Utilities Service							
102	73	6105	Electricity	0	50,000	44,000	40,000
			Total Public Utilities Service	0	50,000	44,000	40,000
Repair & Maintenance by Contract							
102	73	6205	M/V Repair by Contract	0	400	0	400
102	73	6210	Equipment Repair by Contract	0	57,000	50,000	55,000
102	73	6220	Bldg & Grounds by Contract	0	500	2,700	1,000
			Total Repair & Maint by Contract	0	57,900	52,700	56,400
Other Contractual Services							
102	73	6740	WCTMWD Water	0	235,000	235,000	262,137
102	73	6745	Sludge Disposal	0	16,100	11,000	16,100
102	73	6750	Uniforms & Clothing	0	1,850	1,100	1,850
102	73	6775	Pest Control	0	300	300	300
			Total Other Contractual Services	0	253,250	247,400	280,387
Printing & Advertising							
102	73	6905	Printing & Advertising	0	1,000	0	1,000
			Total Printing & Advertising	0	1,000	0	1,000
Rentals							
102	73	7105	Rentals	0	500	100	500
102	73	7115	Interest/L-P Equipment	0	0	0	3,600
102	73	7125	Lease Purchase Equipment	0	0	0	16,200
			Total Rentals	0	500	100	20,300
Capital Outlay							
102	73	7215	Shop & Plant Equip Purchase	0	0	0	10,000
			Total Capital Outlay	0	0	0	10,000
TOTAL WATER TREATMENT				0	757,540	743,700	792,177

Goal 1: Maintain superior water quality

- Objective 1: Hire qualified personnel
- Objective 2: Train personnel to perform duties and follow TCEQ rules
- Objective 3: Improve maintenance of equipment
- Objective 4: Upgrade equipment when necessary
- Objective 5: Have all water treatment personnel obtain the minimum license required by TCEQ to perform duties at the Water Treatment Plant

Goal 2: Upgrade equipment at Water Treatment Plant

- Objective 1: Construct new gravity filter
- Objective 2: Upgrade filter to waste system to meet TCEQ requirements
- Objective 3: Renovate clarifiers
- Objective 4: Upgrade chemical feed systems
- Objective 5: Upgrade treatment process control
- Objective 6: Upgrade high service pump #4 with variable frequency drive

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
WATER DISTRIBUTION							
Salaries/Overtime							
102	74	5105	Regular Salaries	0	65,130	55,000	46,410
102	74	5110	Overtime Pay	0	27,500	26,000	18,340
			Total Salaries/Overtime	0	92,630	81,000	64,750
Fringe Benefits							
102	74	5204	Term Life Ins - City Portion	0	180	100	120
102	74	5205	Health Ins - City Portion	0	23,760	20,000	15,420
102	74	5210	TMRS	0	8,810	8,000	6,640
102	74	5215	Social Security/Medicare	0	7,250	6,500	5,080
102	74	5220	Longevity Pay	0	2,050	1,700	1,640
102	74	5225	SUTA	0	810	1,400	540
			Total Fringe Benefits	0	42,860	37,700	29,440
Operating Supplies							
102	74	5430	Chemicals	0	5,000	1,200	1,500
102	74	5445	Raw Water System	0	1,500	1,000	500
102	74	5483	Special Clothing	0	850	1,300	2,000
102	74	5490	M/V Operating Supplies	0	17,000	14,000	17,000
102	74	5495	Equipment Operation Supplies	0	3,400	3,700	3,400
			Total Operating supplies	0	27,750	21,200	24,400
Repair & Maintenance Supplies							
102	74	5520	Utility Repair Supplies	0	100,000	90,000	120,300
102	74	5560	M/V Repair & Maint Supplies	0	1,000	1,000	1,200
102	74	5565	Equip Repair & Maint Supplies	0	3,000	3,200	3,000
			Total Repair & Maint Supplies	0	104,000	94,200	124,500
Minor Equipment							
102	74	5605	Minor Equipment	0	3,000	3,200	3,000
102	74	5610	Radio Purchases	0	2,000	0	0
			Total Minor Equipment	0	5,000	3,200	3,000
Professional Services							
102	73	5710	Physicals Pre-Employment	0	240	100	300
102	73	5765	Misc Engineers	0	39,500	39,500	1,500
			Total Professional Services	0	39,740	39,600	1,800
Travel, Membership, School							
102	74	5905	Continuing Education	0	3,000	1,800	3,000
			Total Travel, Membership, School	0	3,000	1,800	3,000
Public Utilities Service							
102	74	6105	Electricity	0	5,000	4,700	5,000
120	74	6150	TDCJ Booster Pump - Electrical	0	2,000	1,500	2,000
102	74	6155	TDCJ Water Tower - Electricity	0	500	300	300
			Total Public Utilities Service	0	7,500	6,500	7,300

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
Repair & Maintenance by Contract							
102	74	6205	M/V Repair by Contract	0	1,500	1,300	1,500
102	74	6210	Equipment Repair by Contract	0	6,000	7,500	6,000
102	74	6215	Radio Repair by Contract	0	0	200	0
102	74	6230	Boosters - Large Taps	0	6,000	4,000	6,000
Total Repair & Maint by Contract				0	13,500	13,000	13,500
Other Contractual Services							
102	74	6750	Uniforms & Clothing	0	1,110	1,500	740
102	74	6755	Contract Raw Water System	0	300	0	0
Total Other Contractual Services				0	1,410	1,500	740
Printing & Advertising							
102	74	6905	Printing & Advertising	0	0	100	0
Total Printing & Advertising				0	0	100	0
Rentals							
102	74	7105	Rentals	0	0	100	0
Total Rentals				0	0	100	0
Capital Outlay							
102	74	7215	Shop & Plant Equip Purchase	0	23,000	23,000	0
Total Capital Outlay				0	23,000	23,000	0
TOTAL WATER DISTRIBUTION				0	360,390	322,900	272,430

Goal 1: Have all water distribution personnel obtain the minimum license required by TCEQ to perform their duties in the distribution system

Objective 1: Hire qualified personnel

Objective 2: Train personnel to perform their duties and to follow TCEQ rules so they can pass the required exam

Goal 2: Replace the 2" waterline on East 1st Street from North Breckenridge Avenue to North Merrill

Objective 1: Identify quantities of materials needed and cost

Objective 2: Identify utilities in area

Objective 3: Replace waterline

Goal 3: Replace 2" waterline on County Road 253 (East Maple) from North Breckenridge Avenue to the end of street (about 700')

Objective 1: Identify quantities of materials needed and cost

Objective 2: Identify utilities in area

Objective 3: Replace waterline

Goal 4: Upgrade and replace water utilities maps

Objective 1: Determine firm to upgrade maps

Objective 2: Obtain updated information for maps

CITY OF BRECKENRIDGE
Water Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
NON-DEPARTMENTAL						
Fringe Benefits						
102	90	5201 AFLAC Ins - Employee Portion	0	2,100	2,200	2,100
102	90	5203 Term Life - Employee Portion	0	1,800	1,300	1,800
102	90	5206 Term Life #2	0	1,560	1,600	1,600
102	90	5208 Term Dep Life -Employee Por	0	200	100	200
102	90	5209 Cobra Ins	0	0	1,400	0
Total Fringe Benefits			0	5,660	6,600	5,700
Non-Departmental						
102	90	7420 Misc Pass-Thru	0	50	100	100
102	90	7421 Refund of Unclaimed Money	0	150	0	200
102	90	7445 Capital Lease	0	14,480	14,500	0
Total Non-Departmental			0	14,680	14,600	300
TOTAL NON-DEPARTMENTAL			0	20,340	21,200	6,000
TRANSFERS OUT						
102	90	7450 Transfer to General Fund	0	600,000	600,000	600,000
102	90	7468 Transfer to Rev DS -GO Ref 2010	0	317,040	318,000	156,730
102	90	7469 Transfer to Rev DS - DWSRF 2013	0	0	0	73,200
102	90	7473 Transfer to Rev DS - CO 2003 Sinking Fd	0	8,900	8,900	8,600
102	90	7999 Transfer to Contingency Fund	0	28,660	28,700	0
TOTAL TRANSFERS OUT			0	954,600	955,600	838,530

CITY OF BRECKENRIDGE**Wastewater Fund 2012-13****SUMMARY OF RECEIPTS AND EXPENDITURES**

	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE	0	0	0	89,010
WASTEWATER FUND REVENUES				
Wastewater Charges				
Waste Water Services - TDCJ	0	71,600	66,000	79,000
Waste Water Services	0	724,000	717,000	784,000
Waste Water Taps	0	1,000	300	1,000
Waste Water Taps - Pving Bks	0	100	500	0
Total Wastewater Charges	0	796,700	783,800	864,000
Total Wastewater Fund Revenue	0	796,700	783,800	864,000
TOTAL FUNDS AVAILABLE	0	796,700	783,800	953,010
WASTEWATER EXPENDITURES				
Salaries/Overtime	0	190,240	171,800	142,130
Fringe Benefits	0	96,670	83,690	68,740
Operating Supplies	0	69,100	70,100	70,100
Repair & Maintenance Supplies	0	19,600	20,100	41,600
Minor Equipment	0	9,500	3,400	5,500
Professional Services	0	15,140	14,600	17,200
Communications	0	1,500	1,500	1,500
Travel, Membership, School	0	4,950	5,200	4,950
Public Utilities Service	0	64,300	56,200	58,000
Repair & Maintenance by Contract	0	36,200	33,900	43,700
Other Contractual Services	0	7,040	3,900	6,300
Rentals	0	1,000	400	47,600
Capital Outlay	0	0	0	86,600
TOTAL WASTEWATER FUND EXPENDITURES	0	515,240	464,790	593,920
Transfers Out	0	229,840	230,000	96,970
TOTAL WASTEWATER FUND DISBURSEMENTS	0	745,080	694,790	690,890
ENDING CASH BALANCE	0	51,620	89,010	262,120

CITY OF BRECKENRIDGE

Wastewater Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

				10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
WASTEWATER COLLECTION							
Salaries/Overtime							
103	76	5105	Regular Salaries	0	123,580	102,000	74,360
103	76	5110	Overtime Pay	0	15,750	19,000	15,750
Total Salaries/Overtime				0	139,330	121,000	90,110
Fringe Benefits							
103	76	5204	Term Life Ins - City Portion	0	300	200	180
103	76	5205	Health Ins - City Portion	0	39,600	30,000	23,130
103	76	5210	TMRS	0	13,300	12,000	9,060
103	76	5215	Social Security/Medicare	0	10,940	10,000	6,930
103	76	5220	Longevity Pay	0	3,630	2,800	460
103	76	5225	SUTA	0	1,350	1,350	810
Total Fringe Benefits				0	69,120	56,350	40,570
Operating Supplies							
103	76	5430	Chemicals	0	15,000	17,000	15,000
103	76	5483	Special Clothing	0	2,100	2,100	2,100
103	76	5490	M/V Operating Supplies	0	17,000	17,000	17,000
103	76	5495	Equipment Operation Supplies	0	2,000	4,000	3,000
Total Operating supplies				0	36,100	40,100	37,100
Repair & Maintenance Supplies							
103	76	5520	Utility Repair Supplies	0	14,000	14,000	27,500
103	76	5560	M/V Repair & Maint Supplies	0	1,000	900	2,500
103	76	5565	Equip Repair & Maint Supplies	0	2,000	1,700	9,000
Total Repair & Maint Supplies				0	17,000	16,600	39,000
Minor Equipment							
103	76	5605	Minor Equipment	0	3,000	800	3,000
103	76	5610	Radio Purchases	0	4,000	0	0
Total Minor Equipment				0	7,000	800	3,000
Professional Services							
103	76	5710	Physicals Pre-Employment	0	240	200	300
Total Professional Services				0	240	200	300
Travel, Membership, School							
103	76	5905	Continuing Education	0	4,200	2,900	4,200
Total Travel, Membership, School				0	4,200	2,900	4,200
Public Utilities Service							
103	76	6105	Electricity	0	9,000	8,700	9,000
103	76	6160	TDCJ Lift Station	0	5,300	4,500	5,000
Total Public Utilities Service				0	14,300	13,200	14,000

CITY OF BRECKENRIDGE

Wastewater Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

				10-11	11-12	11-12	12-13
				Actual	Amended	Projected	Proposed
				Audited	Budget	Year End	Budget
Repair & Maintenance by Contract							
103	76	6205	M/V Repair by Contract	0	2,000	2,500	2,000
103	76	6210	Equipment Repair by Contract	0	2,000	2,500	2,000
103	76	6235	Lift Stations Repair by Contract	0	7,000	4,800	9,500
Total Repair & Maint by Contract				0	11,000	9,800	13,500
Other Contractual Services							
103	76	6750	Uniforms & Clothing	0	1,850	1,400	1,110
Total Other Contractual Services				0	1,850	1,400	1,110
Rentals							
103	76	7105	Rentals	0	1,000	400	1,000
103	76	7110	Interest/L-P Vehicle	0	0	0	1,000
103	76	7120	Lease Purchase Vehicle	0	0	0	9,600
Total Rentals				0	1,000	400	11,600
Capital Outlay							
103	76	7215	Shop & Plant Equip Purchase	0	0	0	10,000
Total Capital Outlay				0	0	0	10,000
Total Wastewater Collection				0	301,140	262,750	264,490

Goal 1: Replace meter loop and suction boxes at Lift Station #3 (behind Wal-Mart)

- Objective 1: Identify cost of replacement parts and labor
- Objective 2: Have meter loop replaced by an electrician
- Objective 3: Order and replace suction boxes

Goal 2: Replace suction boxes at Lift Station #2 (Woodland Village Apartments)

- Objective 1: Identify cost of replacement parts
- Objective 2: Order and replace suction boxes

Goal 3: Upgrade and replace wastewater utilities maps

- Objective 1: Determine firm to upgrade maps
- Objective 2: Obtain updated information for maps

Goal 4: Identify inflow and infiltration problems

- Objective 1: Identify total number of manholes to be smoke tested and determine total number of smoke candles needed
- Objective 2: Divide the city's wastewater system into 4 quadrants and smoke test the wastewater system one quadrant a year
- Objective 3: Determine the extent of damage to the wastewater system from the results of the smoke test and repair damaged wastewater system with city personnel where possible

CITY OF BRECKENRIDGE

Wastewater Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

					10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
WASTEWATER TREATMENT								
Salaries/Overtime								
103	77	5105	Regular Salaries		0	49,110	49,000	50,220
103	77	5110	Overtime Pay		0	1,800	1,800	1,800
Total Salaries/Overtime					0	50,910	50,800	52,020
Fringe Benefits								
103	77	5204	Term Life Ins - City Portion		0	120	100	120
103	77	5205	Health Ins - City Portion		0	15,840	16,000	15,420
103	77	5210	TMRS		0	4,930	4,700	5,450
103	77	5215	Social Security/Medicare		0	4,060	4,000	4,170
103	77	5220	Longevity Pay		0	2,060	2,000	2,470
103	77	5225	SUTA		0	540	540	540
Total Fringe Benefits					0	27,550	27,340	28,170
Operating Supplies								
103	77	5430	Chemicals		0	30,000	28,000	30,000
103	77	5465	Janitor Supplies		0	300	200	300
103	77	5490	M/V Operating Supplies		0	1,700	1,400	1,700
103	77	5495	Equipment Operation Supplies		0	1,000	400	1,000
Total Operating supplies					0	33,000	30,000	33,000
Repair & Maintenance Supplies								
103	77	5560	M/V Repair & Maint Supplies		0	300	100	300
103	77	5565	Equip Repair & Maint Supplies		0	1,800	3,400	1,800
103	77	5570	Building & Grounds Repair		0	500	0	500
Total Repair & Maint Supplies					0	2,600	3,500	2,600
Minor Equipment								
103	77	5605	Minor Equipment		0	2,500	2,600	2,500
Total Minor Equipment					0	2,500	2,600	2,500
Professional Services								
103	77	5705	Plant Inspct & Permit Fees		0	6,700	6,000	6,700
103	77	5750	Contract Lab Work		0	6,700	6,400	6,700
103	77	5765	Misc Engineers		0	1,500	2,000	3,500
Total Professional Services					0	14,900	14,400	16,900
Communications								
103	77	5805	Communications		0	1,500	1,500	1,500
Total Communications					0	1,500	1,500	1,500
Travel, Membership, School								
103	77	5905	Continuing Education		0	750	2,300	750
Total Travel, Membership, School					0	750	2,300	750
Public Utilities Service								
103	77	6105	Electricity		0	50,000	43,000	44,000
Total Public Utilities Service					0	50,000	43,000	44,000

CITY OF BRECKENRIDGE

Wastewater Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

				10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
Repair & Maintenance by Contract							
103	77	6205	M/V Repair by Contract	0	200	100	200
103	77	6210	Equipment Repair by Contract	0	25,000	24,000	30,000
Total Repair & Maint by Contract				0	25,200	24,100	30,200
Other Contractual Services							
103	77	6745	Sludge Disposal	0	2,700	0	2,700
103	77	6750	Uniforms & Clothing	0	740	700	740
103	77	6770	Contractual Services	0	1,510	1,500	1,510
103	77	6775	Pest Control	0	240	300	240
Total Other Contractual Services				0	5,190	2,500	5,190
Rentals							
103	77	7115	Interest/L-P Equipment	0	0	0	6,700
103	77	7125	Lease Purchase Equipment	0	0	0	29,300
Total Rentals				0	0	0	36,000
Capital Outlay							
103	77	7215	Shop & Plant Equip Purchase	0	0	0	76,600
Total Capital Outlay				0	0	0	76,600
Total Wastewater Treatment				0	214,100	202,040	329,430

***Wastewater Treatment Plant
FY 2012-2013*****Goal 1: Prevent overflows and TCEQ enforcement actions**

- Objective 1: Obtain TWDB (Texas Water Development Board) loan to build a new 65' clarifier
- Objective 2: Repair old clarifier (having new clarifier in place allows old clarifier to be taken off line to do repairs)

Goal 2: Improve sanitary conditions at the WWTP

- Objective 1: Build a new WWTP multipurpose facility that does not flood during overflows and heavy rainfall
- Objective 2: Install dedicated water line for adequate water pressure for the press and reuse water system during overflows and heavy rainfall

Goal 3: Maintain & develop licenses

- Objective 1: Continue education and training for Wastewater Treatment
- Objective 2: Maintain or advance licenses for the Wastewater Treatment Plant

CITY OF BRECKENRIDGE**Wastewater Fund 2012-13****DEPARTMENTAL EXPENDITURES DETAIL**

				10-11	11-12	11-12	12-13
				Actual	Amended	Projected	Proposed
				Audited	Budget	Year End	Budget
TRANSFERS OUT							
103	90	7450	Transfer to General Fund	0	229,840	230,000	0
103	90	7468	Transfer to Rev DS - GO Ref 2010	0	0	0	67,170
103	90	7473	Transfer to Rev DS - CO 2003 Sinking Fd	0	0	0	0
103	90	7474	Transfer to Rev DS - CWSRF 2013	0	0	0	29,800
103	90	7999	Transfer to Contingency Fund	0	0	0	0
TOTAL TRANSFERS OUT				0	229,840	230,000	96,970

CITY OF BRECKENRIDGE
Sanitation Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE	0	0	0	0
SANITATION FUND REVENUES				
Receipts				
Sanitation Admin Fee	0	0	0	45,600
Garbage Service Fees	0	380,000	415,000	420,000
Trash Gate Receipts	0	5,000	3,800	5,000
Chipping Fees	0	1,000	500	1,000
Specific Refuse Trash	0	7,000	9,600	9,600
Total Receipts	0	393,000	428,900	481,200
TOTAL SANITATION FUND REVENUES	0	393,000	428,900	481,200
TOTAL FUNDS AVAILABLE	0	393,000	428,900	481,200
SANITATION FUND EXPENDITURES				
SOLID WASTE STATION				
Salaries/Overtime	0	21,210	20,000	21,680
Fringe Benefits	0	12,310	12,370	13,140
Operating Supplies	0	3,490	2,600	3,500
Repair & Maintenance Supplies	0	2,850	700	3,100
Minor Equipment	0	100	0	200
Professional Services	0	720	800	0
Communications	0	650	800	800
Public Utilities Service	0	700	600	700
Repair & Maintenance by Contract	0	700	6,800	1,000
Other Contractual Services	0	398,370	421,400	436,370
Total Solid Waste Station	0	441,100	466,070	480,490
TOTAL SANITATION FUND EXPENDITURES	0	441,100	466,070	480,490
ENDING CASH BALANCE	0	-48,100	-37,170	710

CITY OF BRECKENRIDGE
Sanitation Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
SOLID WASTE STATION							
Salaries/Overtime							
104	42	5105	Regular Salaries	0	20,910	20,000	21,380
104	42	5110	Overtime Pay	0	300	0	300
			Total Salaries/Overtime	0	21,210	20,000	21,680
Fringe Benefits							
104	42	5204	Term Life Ins - City Portion	0	60	100	60
104	42	5205	Health Ins - City Portion	0	7,920	8,000	7,710
104	42	5210	TMRS	0	2,010	2,000	2,220
104	42	5215	Social Security/Medicare	0	1,660	1,600	1,700
104	42	5220	Longevity Pay	0	390	400	910
104	42	5225	SUTA	0	270	270	540
			Total Fringe Benefits	0	12,310	12,370	13,140
Operating Supplies							
104	42	5410	Gate House Supplies	0	50	0	100
104	42	5430	Chemicals	0	100	0	100
104	42	5483	Special Clothing	0	140	100	200
104	42	5490	M/V Operating Supplies	0	1,200	500	800
104	42	5495	Equipment Operation Supplies	0	2,000	2,000	2,300
			Total Operating supplies	0	3,490	2,600	3,500
Repair & Maintenance Supplies							
104	42	5560	M/V Repair & Maint Supplies	0	250	200	300
104	42	5565	Equip Repair & Maint Supplies	0	2,300	400	2,600
104	42	5570	Building & Grounds Repair	0	300	100	200
			Total Repair & Maint Supplies	0	2,850	700	3,100
Minor Equipment							
104	42	5605	Minor Equipment	0	100	0	200
			Total Minor Equipment	0	100	0	200
Professional Services							
104	42	5765	Misc Engineers	0	720	800	0
			Total Professional Services	0	720	800	0
Communications							
104	42	5805	Communications	0	650	800	800
			Total Communications	0	650	800	800
Public Utilities Service							
104	42	6105	Electricity	0	700	600	700
			Total Public Utilities Service	0	700	600	700
Repair & Maintenance by Contract							
104	42	6205	M/V Repair by Contract	0	300	800	500
104	42	6210	Equipment Repair by Contract	0	400	6,000	500
			Total R&M by Contract	0	700	6,800	1,000

CITY OF BRECKENRIDGE
Sanitation Fund 2012-13

DEPARTMENTAL EXPENDITURES DETAIL

				10-11	11-12	11-12	12-13
Fd	Dept	Acct	Description	Actual	Amended	Projected	Proposed
				Audited	Budget	Year End	Budget
Other Contractual Services							
104	42	6720	Residential Trash Billing	0	380,000	407,000	420,000
104	42	6725	Convenience Station Charges	0	18,000	14,000	16,000
104	42	6730	Roll-Off Box Charges	0	0	0	0
104	42	6750	Uniforms & Clothing	0	370	400	370
Total Other Contractual Svcs				0	398,370	421,400	436,370
TOTAL SOLID WASTE STATION				0	441,100	466,070	480,490

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES****General Debt Service Fund 2012-2013**

	Actual 2010-2011	Budget 2011-2012	Estimated 2011-2012	Proposed 2012-2013
BEGINNING FUND BALANCE	0	0	152,237	152,237
Receipts				
198 00 4005 Current Taxes	0	0	0	438,814
198 00 4007 Delinquent Taxes	0	0	0	19,000
198 00 4411 Interest	0	0	0	0
Total Receipts	0	0	0	457,814
Transfer In				
198 00 4231 From Water Fund	0	0	0	0
198 00 4232 From Wastewater Fund	0	0	0	0
Total Transfer In	0	0	0	0
TOTAL CURRENT RECEIPTS	0	0	0	457,814
TOTAL FUNDS AVAILABLE	0	0	152,237	610,051
Expenditures				
198 68 7491 Bond Retirement Principal	0	0	0	391,354
198 68 7492 Interest Expense	0	0	0	47,506
198 68 7540 Other Admin & Publication Costs	0	0	0	0
Total Expenditures	0	0	0	438,860
ENDING FUND BALANCE	152,237	0	152,237	171,191

CITY OF BRECKENRIDGE**CURRENT DEBT SERVICE REQUIREMENTS****General Debt Service Fund 2012-2013**

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2011	9/30/2012
2003	Combination Tx and Revenue Certificates of Obligation (83.5% GO)	53,738	18,472	72,210	338,175	284,437
2010	General Obligation - Refunding (83.5% GO)	337,616	29,034	366,650	1,461,250	1,123,634
Total Budgeted Requirements		<u>\$391,354</u>	<u>\$47,506</u>	<u>\$438,860</u>		
TOTAL DEBT OUTSTANDING					<u>\$1,799,425</u>	<u>\$1,408,071</u>

CITY OF BRECKENRIDGE
2012-2013

CERTIFICATES OF OBLIGATION, 2003 SERIES
Schedule of Requirements Oct 1, 2012 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2013	60,000	20,625	80,625
2014	60,000	17,325	77,325
2015	65,000	13,887	78,887
2016	70,000	10,175	80,175
2017	75,000	6,188	81,188
2018	75,000	2,063	77,063
TOTAL	<u>\$405,000</u>	<u>\$70,263</u>	<u>\$475,263</u>

Original Issue: \$800,000
Original Purpose: Water & Sewer Improvements/Walker Street Project
Dated: 7/1/03
Rate: 5.50%
Term: 15 yr
Paying Agent: Breckenridge Interbank
Pledging: Cross-Pledged - AdValorem Taxes (\$72,210)
and Water & Wastewater Revenues (\$8,415)

CITY OF BRECKENRIDGE
2012-2013

CERTIFICATES OF OBLIGATION, 2010 SERIES
Schedule of Requirements Oct 1, 2012 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2013	540,000	46,438	586,438
2014	555,000	30,012	585,012
2015	175,000	19,063	194,063
2016	155,000	14,112	169,112
2017	160,000	8,988	168,988
2018	165,000	3,094	168,094
TOTAL	<u>\$1,750,000</u>	<u>\$121,707</u>	<u>\$1,871,707</u>

Original Issue: \$2,945,000
Original Purpose: Refunding Series 2005 & 1998
Dated: 1/14/10
Rate: 3.0% - 3.75%
Term: 8 yr
Paying Agent: Regions Bank (Dallas)
Pledging: Cross-Pledged - Ad Valorem Taxes (\$366,650)
and Water & Wastewater Revenues (\$219,788)

CITY OF BRECKENRIDGE**SUMMARY OF RECEIPTS AND EXPENDITURES**

Revenue Debt Service Fund 2012-2013

	Actual 2010-2011	Budget 2011-2012	Estimated 2011-2012	Proposed 2012-2013
BEGINNING FUND BALANCE	0	228,510	60,451	22,981
Receipts				
199 00 4005 Current Taxes	0	336,010	335,700	0
199 00 4007 Delinquent Taxes	0	13,500	16,300	0
199 00 4411 Interest	0	750	600	800
Total Receipts	0	350,260	352,600	800
Transfer In				
199 00 4231 From Water Fund	0	323,640	269,700	238,200
199 00 4232 From Wastewater Fund	0	0	0	96,800
Total Transfer In	0	323,640	269,700	335,000
TOTAL CURRENT RECEIPTS	0	673,900	622,300	335,800
TOTAL FUNDS AVAILABLE	0	902,410	682,751	358,781
Expenditures				
199 69 7491 Bond Retirement Principal	0	570,000	570,000	208,646
199 69 7492 Interest Expense	0	86,060	86,270	122,457
199 69 7540 Other Admin & Publication Costs	0	3,500	3,500	3,500
Total Expenditures	0	659,560	659,770	334,603
ENDING FUND BALANCE	60,451	242,850	22,981	24,178

CITY OF BRECKENRIDGE***CURRENT DEBT SERVICE REQUIREMENTS*****Revenue Debt Service Fund 2012-2013**

ISSUE DATE	TITLE and PURPOSE	CURRENT REQUIREMENTS			DEBT BALANCE	
		PRINCIPAL	INTEREST	TOTAL	10/1/2011	9/30/2012
2003	Combination Tax and Revenue Certificates of Obligation (16.5% Rev)	6,262	2,153	8,415	66,825	60,563
2010	General Obligation - Refunding (16.5% Rev)	202,384	17,404	219,788	288,750	86,366
2012	CWSRF Loan	0	29,800	29,800	1,200,000	1,200,000
2012	DWSRF Loan	0	73,100	73,100	1,680,000	1,680,000
Total Budgeted Requirements		<u>\$208,646</u>	<u>\$122,457</u>	<u>\$331,103</u>		
TOTAL DEBT OUTSTANDING					<u>\$3,235,575</u>	<u>\$3,026,929</u>

CITY OF BRECKENRIDGE
2012-2013

CERTIFICATES OF OBLIGATION, 2003 SERIES
Schedule of Requirements Oct 1, 2012 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2013	60,000	20,625	80,625
2014	60,000	17,325	77,325
2015	65,000	13,887	78,887
2016	70,000	10,175	80,175
2017	75,000	6,188	81,188
2018	75,000	2,063	77,063
TOTAL	<u>\$405,000</u>	<u>\$70,263</u>	<u>\$475,263</u>

Original Issue: \$800,000
Original Purpose: Water & Sewer Improvements/Walker Street Project
Dated: 7/1/03
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CITY OF BRECKENRIDGE
2012-2013

CERTIFICATES OF OBLIGATION, 2010 SERIES
Schedule of Requirements Oct 1, 2012 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2013	540,000	46,438	586,438
2014	555,000	30,012	585,012
2015	175,000	19,063	194,063
2016	155,000	14,112	169,112
2017	160,000	8,988	168,988
2018	165,000	3,094	168,094
TOTAL	\$1,750,000	\$121,707	\$1,871,707

Original Issue: \$2,945,000
Original Purpose: Refunding Series 2005 & 1998
Dated: 1/14/10
Rate: 3.0% - 3.75%
Term: 8 yr
Paying Agent: Regions Bank (Dallas)
Pledging: Cross-Pledged - Ad Valorem Taxes (\$366,650)
and Water & Wastewater Revenues (\$219,788)

CITY OF BRECKENRIDGE
2012-2013

CERTIFICATES OF OBLIGATION, 2013 SERIES
Schedule of Requirements Oct 1, 2012 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2013	0	67,424	67,424
2014	0	70,560	70,560
2015	15,000	70,245	85,245
2016	30,000	69,300	99,300
2017	30,000	68,040	98,040
2018	35,000	66,675	101,675
2019	35,000	65,205	100,205
2020	35,000	63,735	98,735
2021	35,000	62,265	97,265
2022	40,000	60,690	100,690
2023	40,000	59,010	99,010
2024	40,000	57,330	97,330
2025	45,000	55,545	100,545
2026	45,000	53,655	98,655
2027	50,000	51,660	101,660
2028	50,000	49,560	99,560
2029	50,000	47,460	97,460
2030	55,000	45,255	100,255
2031	55,000	42,945	97,945
2032	60,000	40,530	100,530
2033	60,000	38,010	98,010
2034	65,000	35,385	100,385
2035	65,000	32,655	97,655
2036	70,000	29,820	99,820
2037	75,000	26,775	101,775
2038	75,000	23,625	98,625
2039	80,000	20,370	100,370
2040	80,000	17,010	97,010
2041	85,000	13,545	98,545
2042	90,000	9,870	99,870
2043	95,000	5,985	100,985
2044	95,000	1,995	96,995
TOTAL	\$1,680,000	\$1,422,134	\$3,102,134

Original Issue: \$1,680,000
Original Purpose: Water Plant & System Improvements
Dated: 12/31/2012 est
Rate: 4.2% est
Term: 32 yr
Paying Agent: State of Texas WDB - DWSRF
Pledging: Cross-Pledged - Ad Valorem Taxes and Water & Sewer Revenues

CITY OF BRECKENRIDGE
2012-2013

CERTIFICATES OF OBLIGATION, 2013 SERIES
Schedule of Requirements Oct 1, 2012 to Maturity

FISCAL YEAR ENDING 9-30	PRINCIPAL	INTEREST	TOTAL
2013	0	29,750	29,750
2014	0	59,500	59,500
2015	20,000	59,000	79,000
2016	20,000	58,000	78,000
2017	20,000	57,000	77,000
2018	20,000	56,000	76,000
2019	20,000	55,000	75,000
2020	25,000	53,875	78,875
2021	25,000	52,625	77,625
2022	25,000	51,375	76,375
2023	25,000	50,125	75,125
2024	30,000	48,750	78,750
2025	30,000	47,250	77,250
2026	30,000	45,750	75,750
2027	30,000	44,250	74,250
2028	35,000	42,625	77,625
2029	35,000	40,875	75,875
2030	35,000	39,125	74,125
2031	40,000	37,250	77,250
2032	40,000	35,250	75,250
2033	45,000	33,125	78,125
2034	45,000	30,875	75,875
2035	45,000	28,625	73,625
2036	50,000	26,250	76,250
2037	50,000	23,750	73,750
2038	55,000	21,125	76,125
2039	60,000	18,250	78,250
2040	60,000	15,250	75,250
2041	65,000	12,125	77,125
2042	65,000	8,875	73,875
2043	70,000	5,500	75,500
2044	75,000	1,875	76,875
TOTAL	\$1,190,000	\$1,189,000	\$2,379,000

Original Issue: \$1,190,000
 Original Purpose: Wastewater Plant & System Improvements
 Dated: 12/31/2012 est
 Rate: 5.0% est
 Term: 32 yr
 Paying Agent: State of Texas WDB - CWSRF
 Pledging: Cross-Pledged - Ad Valorem Taxes and Water & Sewer Revenues

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Street Maintenance Sales Tax Fund 2012-13

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE				0	20,000	147,544	116,144
REVENUE							
Receipts							
113	00	4030	1/4% St Maint Sales Tax	0	220,000	208,000	234,800
113	00	4411	Interest Income	0	300	600	600
Total Receipts				0	220,300	208,600	235,400
TOTAL STREET MAINT SALES TX REVENUE				0	220,300	208,600	235,400
TOTAL FUNDS AVAILABLE				0	240,300	356,144	351,544
EXPENDITURES							
Repair & Maintenance Supplies							
113	84	5535	Street Maint Supplies	0	460,000	240,000	340,000
Total Repair & Maint Supplies				0	460,000	240,000	340,000
TOTALS STREET MAINT FUND EXPENDITURES				0	460,000	240,000	340,000
ENDING CASH BALANCE				147,544	-219,700	116,144	11,544

CITY OF BRECKENRIDGE
Capital Improvements Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE				0	0	0	0
REVENUE							
Receipts							
197	00	4670	DWSRF Loan Proceeds	0	0	0	1,680,000
197	00	4671	CWSRF Loan Proceeds	0	0	0	1,200,000
			Total Receipts	0	0	0	2,880,000
Transfers In							
197	00	4234	Transfer from Hotel/Motel Fund	0	0	0	48,642
			Total Transfers In	0	0	0	48,642
TOTAL CAPITAL IMPVMT FUND REVENUE				0	0	0	2,928,642
TOTAL FUNDS AVAILABLE				0	0	0	2,928,642
EXPENDITURES							
Non-Departmental							
197	73	7480	WTP - DWSRF Impvmts	0	0	0	1,680,000
197	77	7485	WWTP - CWSRF Impvmts	0	0	0	1,200,000
197	43	7487	Gateway Entrance Signage	0	0	0	48,642
			Total Non-Departmental	0	0	0	2,928,642
TOTALS CAPITAL IMPRVMT FUND EXP				0	0	0	2,928,642
ENDING CASH BALANCE				0	0	0	0

CITY OF BRECKENRIDGE

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Enprotec / Hibbs & Todd

CITY OF BRECKENRIDGE
Fire Dept Special Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE				0	0	14,061	13,291
REVENUE							
Receipts							
105	00	4177	Contributions & Gifts - FD Spec	0	1,000	1,213	1,000
105	00	4411	Interest Income	0	100	25	50
			Total Receipts	0	1,100	1,238	1,050
TOTAL FIRE DEPT SPECIAL FUND REVENUE				0	1,100	1,238	1,050
TOTAL FUNDS AVAILABLE				0	1,100	15,299	14,341
EXPENDITURES							
Non-Departmental							
105	93	7495	Fire Dept Spec Fund Purchases	0	1,500	2,008	1,500
			Total Non-Departmental	0	1,500	2,008	1,500
TOTAL FIRE DEPT SPECIAL FUND EXPENDITURES				0	1,500	2,008	1,500
ENDING CASH BALANCE				14,061	-400	13,291	12,841

CITY OF BRECKENRIDGE
Cemetery Trust Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE				0	484,380	456,001	449,101
REVENUE							
Investment Income							
106	00	4419	Income - Bond Investments	0	10,000	36,000	20,000
106	00	4421	Income - Stock Investments	0	10,000	-29,000	1,500
106	00	4700	Gain/Loss on Trust Investments	0	0	0	0
Total Investment Income				0	20,000	7,000	21,500
Transfers In							
106	00	4410	Transfer from General Fund	0	5,000	4,900	5,000
Total Transfers In				0	5,000	4,900	5,000
TOTAL CEMETERY TRUST FUND REVENUE				0	25,000	11,900	26,500
TOTAL FUNDS AVAILABLE				0	509,380	467,901	475,601
EXPENDITURES							
Non-Departmental							
106	83	7489	Trust Fees	0	6,000	5,800	6,000
106	83	7999	Operating Transfer Out	0	15,000	13,000	8,000
Total Non-Departmental				0	21,000	18,800	14,000
TOTAL CEMETERY TRUST FUND EXPENDITURES				0	21,000	18,800	14,000
ENDING CASH BALANCE				456,001	488,380	449,101	461,601

CITY OF BRECKENRIDGE
Forfeited Property Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE				0	2,500	2,537	2,547
REVENUE							
Receipts							
108	00	4411	Interest Income	0	50	10	100
			Total Receipts	0	50	10	100
TOTAL FORFEITED PROPERTY REVENUE				0	50	10	100
TOTAL FUNDS AVAILABLE				0	2,550	2,547	2,647
EXPENDITURES							
Minor Equipment							
108	96	5605	Minor Equipment	0	2,500	0	2,600
			Total Minor Equipment	0	2,500	0	2,600
TOTAL FORFEITED PROPERTY FUND EXPENDITURES				0	2,500	0	2,600
ENDING CASH BALANCE				2,537	50	2,547	47

CITY IF BRECKENRIDGE
Hotel/Motel Tax Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE				0	74,930	74,942	90,642
REVENUE							
Receipts							
114	00	4161	3% Gross Receipts - Ridge	0	13,000	13,000	0
114	00	4163	3% Gross Receipts - The Lodge	0	150	400	0
114	00	4167	3% Gross Receipts - Breck Inn	0	2,000	3,400	0
114	00	4175	3% Gross Receipts - Keeping Room	0	1,500	1,400	0
114	00	4411	Interest Income	0	150	200	0
Total Receipts				0	16,800	18,400	0
TOTAL HOTEL/MOTEL FUND REVENUE				0	16,800	18,400	0
TOTAL FUNDS AVAILABLE				0	91,730	93,342	90,642
EXPENDITURES							
Non-Departmental							
114	80	7432	Chamber - H/M Pymts	0	25,000	2,700	42,000
Total Non-Departmental				0	25,000	2,700	42,000
TOTAL HOTEL/MOTEL FUND EXPENDITURES				0	25,000	2,700	42,000
Transfers Out							
114	80	7466	Transfer to Capital Improvmt Fund	0	0	0	48,642
Total Transfers Out				0	0	0	48,642
TOTAL HOTEL/MOTEL FUND DISBURSEMENTS				0	25,000	2,700	90,642
ENDING CASH BALANCE				74,942	66,730	90,642	0

CITY OF BRECKENRIDGE
Breckenridge Park Fund 2012-13

SUMMARY OF RECEIPTS AND EXPENDITURES

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE				0	27,500	27,327	23,977
REVENUE							
Receipts							
116	00	4187	Contributions Breck Park Dev	0	500	500	500
116	00	4411	Interest Income	0	80	50	100
			Total Receipts	0	580	550	600
TOTAL BRECKENRIDGE PARK FUND REVENUE				0	580	550	600
TOTAL FUNDS AVAILABLE				0	28,080	27,877	24,577
EXPENDITURES							
Repair & Maintenance Supplies							
116	95	5575	Misc Repair & Maintenance	0	10,000	3,900	10,000
			Total Repair & Maint Supplies	0	10,000	3,900	10,000
TOTALS BRECKENRIDGE PARK FUND EXP				0	10,000	3,900	10,000
ENDING CASH BALANCE				27,327	18,080	23,977	14,577

CITY OF BRECKENRIDGE

SUMMARY OF RECEIPTS AND EXPENDITURES

Public, Ed, Govt Access Channel Fees Fund 2012-13

Fd	Dept	Acct	Description	10-11 Actual Audited	11-12 Amended Budget	11-12 Projected Year End	12-13 Proposed Budget
BEGINNING CASH BALANCE				0	2,500	4,835	11,693
REVENUE							
Receipts							
129	00	4028	Public,Educate,Govern Access	0	8,000	6,841	0
129	00	4411	Interest Income	0	50	17	50
Total Receipts				0	8,050	6,858	50
TOTAL PEG FUND REVENUE				0	8,050	6,858	50
TOTAL FUNDS AVAILABLE				0	10,550	11,693	11,743
EXPENDITURES							
Repair & Maintenance Supplies							
129	79	7409	Public,Educate,Govern Access	0	8,050	0	0
Total Repair & Maint Supplies				0	8,050	0	0
TOTAL PEG FUND EXPENDITURES				0	8,050	0	0
Transfers Out							
102	79	7999	Transfer to General Fund	0	0	0	0
Total Transfers Out				0	0	0	0
ENDING CASH BALANCE				4,835	2,500	11,693	11,743

CITY OF BRECKENRIDGE
Fiscal Year 2012-2013

PERSONNEL SCHEDULE

Position	FYE 09	FYE 10	FYE 11	FY 12	FY 13
Administration					
Mayor	1	1	1	1	1
Commissioners	4	4	4	4	4
City Manager	1	1	1	1	1
City Manager Secretary	1	1	1	1	1
City Secretary/Finance Officer	1	1	1	1	1
Asst City Secretary	1	1	1	1	1
Bookkeeper	2	2	2	2	2
Water Cashier	2	2	2	2	2
Meter Reader	2	2	2	2	2
Total Administration	15	15	15	15	15
Police					
Police Chief	1	1	1	1	1
Detective Captain	1	1	1	1	1
Lieutenant	1	1	1	1	1
Police - Sergeant	2	2	2	2	2
Police - Patrol	6	6	6	6	6
Police Secretary	1	1	1	1	1
School X-ing Guard - (1440 hr = .7 FTE)	0.7	1	0.7	1	0.7
Total Police	12.7	12.7	12.7	12.7	12.7
Communications					
Radio Dispatcher #1	1	1	1	1	1
Radio Dispatcher #2	3	3	3	3	3
Part-Time Dispatcher - (1550 hr = .75 FTE)	0.75	0.75	0.75	0.75	0.75
Total Communications	4.75	4.75	4.75	4.75	4.75
Fire					
Fire Chief	1	1	1	1	1
Asst. Fire Chief	1	1	1	1	1
Fire Captain	3	3	3	3	3
Firefighters	6	6	6	6	6
Permit Clerk	1	1	1	1	1
Total Fire	12	12	12	12	12
Animal Control					
Shelter Manager(ACO)	0	0	0	0	1
Animal Control Officer	0	0	0	0	2
Animal Warden	2	2	2	2	0
Asst. Animal Warden	1	1	1	1	0
Total Animal Control	3	3	3	3	3

CITY OF BRECKENRIDGE
Fiscal Year 2012-2013

PERSONNEL SCHEDULE

Position	FYE 09	FYE 10	FYE 11	FY 12	FY 13
Municipal Court					
Municipal Judge	1	1	1	1	1
Municipal Court Clerk	1	1	1	1	1
Total Municipal Court	2	2	2	2	2
Parks					
Parks Director	0	0	0	0	1
Parks Coordinator	1	1	1	1	0
Laborer	4	4	4	4	2
Pool Manager - (630 hr = .3FTE)	0.3	0.3	0.3	0.3	0.3
Pool Party Manager - (120 hr = .06FTE)	0.06	0.06	0.06	0.06	0.06
Lifeguard - (2500 hr = 1.2 FTE)	1.2	1.2	1.2	1.2	1.2
Total Parks	6.56	6.56	6.56	6.56	4.56
Cemetery					
Cemeterian	1	1	1	1	1
Laborer	2	2	2	2	2
Total Cemetery	3	3	3	3	3
Aging Services					
A/S Coordinator	1	1	1	1	1
A/S Asst Coordinator	1	1	1	1	1
A/S Cook I	1	1	1	1	1
A/S Cook II - (1248 hr = .6 FTE)	0.6	0.6	0.6	0.6	0.5
Total Aging Services	3.6	3.6	3.6	3.6	3.5
Public Works					
Director - Public Works	0	0	0	0	1
Total Public Works	0	0	0	0	1
Streets/Utilities					
Street Superintendent	1	1	1	1	0
Asst. Street Superintendent	0	1	1	1	0
Operations Supv - Streets/Utilities	0	0	0	0	1
Equipment Operator	2	2	2	2	2
Truck Driver	1	1	1	1	1
Laborer	2	2	2	2	2
Total Streets/Utilities	6	7	7	7	6
Water Distribution					
Equipment Operator	2	2	2	2	0
Laborer	1	1	1	1	0
Water Distribution Operator	0	0	0	0	2
Total Water Distribution	3	3	3	3	2

CITY OF BRECKENRIDGE
Fiscal Year 2012-2013

PERSONNEL SCHEDULE

Position	FYE 09	FYE 10	FYE 11	FY 12	FY 13
Wastewater Collection					
Water/WW Distribution Superintendent	1	1	1	1	0
Asst. Water/WW Distr. Superintendent	1	1	1	1	0
Operations Supv - Water/Wastewater	0	0	0	0	1
Equipment Operator	1	1	1	1	0
Laborer	2	2	2	2	0
Wastewater Collection Operator	0	0	0	0	2
Total Wastewater Collection	5	5	5	5	3
Water Treatment Plant					
Water/Wastewater Plant Superintendent	1	1	1	1	1
Asst. Water Production Superintendent	1	1	1	1	0
Operations Supv - Water	0	0	0	0	1
Water Plant Operator	3	3	3	3	3
Total Water Treatment Plant	5	5	5	5	5
Wastewater Treatment Plant					
Wastewater Plant Manager	1	1	1	1	0
Operations Supv - Wastewater	0	0	0	0	1
Wastewater Plant Operator	1	1	1	1	1
Total Wastewater Treatment Plant	2	2	2	2	2
Sanitation					
Convenience Station Gate Attendant	1	1	1	1	1
Total Sanitation	1	1	1	1	1
Total City FTEs	84.61	85.61	85.61	85.61	80.51

CITY OF BRECKENRIDGE
Fiscal Year 2012-2013

COMPENSATION PLAN

Level	Job Title	Actual 10/01/12	Annual Base	Annual Top	Hrly Base	Hrly Top
E-01	City Manager	82,000	Contract			
E-02	City Sec/Fin Officer	45,490	33,000	48,000	15.87	23.08
	Fire Chief	43,876	33,000	48,000	15.87	23.08
	Public Works Director	42,016	33,000	48,000	15.87	23.08
	W/WW Plant Supt	41,538	33,000	48,000	15.87	23.08
	Police Chief	40,534	33,000	48,000	15.87	23.08
	Parks Director	34,008	33,000	48,000	15.87	23.08
N-01	Assistant Fire Chief	33,786	25,000	35,000	12.02	16.83
	Oper Supv - W/WW Coll	28,151	25,000	35,000	12.02	16.83
	Oper Supv - WWTP	28,151	25,000	35,000	12.02	16.83
	Oper Supv - Streets/Util	27,331	25,000	35,000	12.02	16.83
	Oper Supv - WTP	25,794	25,000	35,000	12.02	16.83
N-02	Cemeterian	25,023	20,000	25,000	9.62	12.02
	Equipment Operator #1	24,059	20,000	25,000	9.62	12.02
	W Distribution Operator	23,374	20,000	25,000	9.62	12.02
	WW Collection Operator	23,374	20,000	25,000	9.62	12.02
	Asst City Secretary	22,731	20,000	25,000	9.62	12.02
	Equipment Operator #2	22,709	20,000	25,000	9.62	12.02
	WTP Operator	22,431	20,000	25,000	9.62	12.02
	WWTP Operator	22,431	20,000	25,000	9.62	12.02
	Meter Reader	21,703	20,000	25,000	9.62	12.02
	Secretary - CM	21,253	20,000	25,000	9.62	12.02
	Shelter Mgr (ACO)	21,124	20,000	25,000	9.62	12.02
	Municipal Judge	20,610	20,000	25,000	9.62	12.02
	Bookkeeper	20,331	20,000	25,000	9.62	12.02
	Animal Control Officer	20,160	20,000	25,000	9.62	12.02
N-03	A/S Coordinator	21,531	18,000	23,000	8.65	11.06
	A/S Asst Coordinator	21,531	18,000	23,000	8.65	11.06
	A/S Cook I	20,546	18,000	23,000	8.65	11.06
	Water Cashier	20,074	18,000	23,000	8.65	11.06
	Permit Clerk	19,753	18,000	23,000	8.65	11.06
	Municipal Court Clerk	19,624	18,000	23,000	8.65	11.06
	Truck Driver	19,410	18,000	23,000	8.65	11.06
	Convenience Station Oper	19,389	18,000	23,000	8.65	11.06
	Laborer	18,725	18,000	23,000	8.65	11.06

CITY OF BRECKENRIDGE**COMPENSATION PLAN*****Fiscal Year 2012-2013***

Level	Job Title	Annual Base		Annual Top	Hrly Base	Hrly Top
Public Safety						
P-01	Captain	32,500	30,000	35,000	14.42	16.83
P-02	Lieutenant	30,636	28,000	33,000	13.46	15.87
P-03	Sargeant	28,772	26,000	31,000	12.50	14.90
P-04	Patrol Officer	27,658	25,000	30,000	12.02	14.42
PS-01	Police Secretary	19,389	18,000	23,000	8.65	11.06
D-01	Dispatch Supervisor	19,410	20,000	25,000	9.62	12.02
D-02	Dispatcher	18,725	18,000	23,000	8.65	11.06
F-01	Captain (2756 hrs)	26,286	25,000	30,000	12.02	14.42
F-02	Firefighter (2756 hrs)	24,980	23,000	28,000	11.06	13.46

CITY OF BRECKENRIDGE
FY 2012-2013**BUDGET CALENDAR**

June	1	Staff to prepare budget worksheets on the computer
June	4	Staff to have budget worksheets to the department heads for their budget prep work
June	4-13	Department heads will work on their proposed budget. As soon as the department head has completed their section of the budget it will be turned into the City Secretary
June	14-22	Department head, City Manager, City Secretary, and Asst. City Secretary will meet and go over proposed budget
June	25-29	Staff will key punch and compile budget for City Commission budget workshop
July	9-13	Run Budget worksheets for City Commission
July	20	Staff will deliver compiled budget proposal to each City commissioner in preparation for the City Commission budget workshop
August	2-3	City Commission will hold budget workshop
August	6	City Manager must file 2012-2013 budget with City Secretary. Before the 30 th day before the date the City Commission adopts tax rate ordinance
August	6 & 13	Notice of Public Hearing must be taken to the Breckenridge American, publish August 11 th and 18 th
August	8 & 15	Call newspaper office to see if Notice of Public Hearing is ready to publish on August 11 th and 18 th
August	11 & 18	Publish notice for General Budget Public Hearing in Breckenridge American (at least 10 days, but no more than 30 days prior to public hearing)
August	20	Public hearing
August	27	Second Public hearing
September	10	General Budget Public Hearing by the City Commission (The City Commission shall set the hearing for a date occurring after the 15 th day after the date the proposed budget is filed with the City Secretary but before the date the City Commission passes tax ordinance)
September	10	City Commission will pass an Ordinance adopting the 2012-2013 Budget
September	10	City commission will pass an Ordinance adopting the 2012 Tax Rate(Must be at least 30 days after budget is filed with City Secretary, but after the date the City Commission holds public hearing on the budget)

Introduction

The City Commission and City Management have adopted each of the financial policies regarding budgeting to be followed during budget preparation and implementation. The policies are reviewed regularly and revised as appropriate.

Balanced Budget

1. The budget for each fund is to be prepared so that available funds meet or exceed budgeted expenditures.
2. The cash balance in all operating funds will be maintained at not less than two (2) months of operating expenditures.

Revenues

1. Property Taxes – The property tax rate will be set at the rate required to support funding of General Fund expenditures and debt service requirements.
2. Rates, Fees and Charges for Service – Rates, fees and charges for service will be set in accordance with revenue bond requirements and/or to cover costs of providing service. The City will review and adopt annually.
3. Sales Tax – Sales taxes are budgeted conservatively based on current estimates and trends.

Expenditures

1. Funding for Current Service Levels – Maintaining current service levels will be the first priority for funding.
2. Infrastructure and Equipment – The City will continue maintenance and replacement of infrastructure and equipment, establishing and maintaining reserves for this purpose.
3. Equipment Replacement Fund – An equipment replacement fund will be maintained for the orderly replacement of the City fleet.
4. Medical Insurance – The City and its employees will share medical insurance costs. The City will continue to provide the best coverage possible within funding limits.
5. Retirement – The City and its employees participate in a joint contributory TMRS retirement plan. The City will continue to provide the best plan possible within funding limits while continuing to pursue its goal of reducing the City's unfunded liabilities.
6. The City will consider out-sourcing services and functions where services and functions can be provided cost effectively.

Cash Management

1. The City will maintain its investment policy which states that idle funds shall be invested to minimize risk to principal, maintain liquidity, diversify contents, and maximize return.
2. The City will aggressively pursue revenue collection.

Capital Improvements/Debt Issuance

1. Debt will be incurred for capital improvements only and will not be used for operating expenditures.
2. Capital expenditures are defined as improvements lasting more than 20 years.
3. The City will develop a multi-year capital improvement plan, update it annually and make improvements in accordance with the plan.
4. The City will develop and follow financial policies that will maintain excellent credit ratings.
5. The City will prepare, publish and distribute an official statement for each debt issue.
6. The City will maintain an interest and sinking fund for each type of debt issue in an amount not less than the average annual debt service of outstanding debt.

101 GENERAL FUND

11	Mayor and Commission
12	City Manager
13	City Secretary/Finance Officer
14	Public Works
15	Accounting
16	Sis Clark Building
18	City Offices
19	City Hall
20	Police
21	Animal Control
24	Municipal Court
25	Fire
26	Ambulance
27	Code Compliance
28	Communications
31	Aging Services
32	Cemetery
33	Parks and Recreation
43	Streets
44	Garage and Warehouse
90	Non-Departmental

102 WATER FUND

70	Water & Sewer Commercial
71	Water Meters
72	Lake Daniel
73	Water Treatment
74	Water Distribution
90	Non-Departmental

103 WASTEWATER FUND

76	Wastewater Collection
77	Wastewater Treatment
90	Non-Departmental

104 SANITATION FUND

42	Solid Waste
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198 GENERAL DEBT SERVICE FUND**199 REVENUE DEBT SERVICE FUND****197 CAPITAL IMPROVEMENT FUND**

SPECIAL REVENUE/TRUST/AGENCY FUNDS

Fire Department Special Fund

Cemetery Fund

Forfeited Property Fund

Hotel/Motel Tax Fund

Breckenridge Park Fund

PEG Access Channel Fund

CITY OF BRECKENRIDGE**ESTIMATED AD VALOREM TAXES**

FY 2012-13

2012 TAX ROLL

Real & Personal Property	102,442,580
Commercial & Industrial	87,842,380
Mineral	19,814,709
Total Market Value	<u>210,099,669</u>
Less Exempt Value	<u>22,537,920</u>
Total Taxable Value	<u>187,561,749</u>
Rate per \$100 Valuation	1.01
Tax Levy	<u>1,894,374</u>
Percent of Collection	92%
Estimated Current Tax Collections	<u>1,742,830</u>

SUMMARY OF TAX COLLECTIONS

Current Taxes	1,742,830	
Delinquent Taxes	73,000	
Penalty & Interest	<u>40,000</u>	
		<u>1,855,830</u>

PROPOSED TAX DISTRIBUTION

GENERAL FUND	Rate	% of Total	
Current Taxes			1,304,016
Delinquent Taxes			54,000
Penalty & Interest			<u>40,000</u>
Total General Fund	<u>0.7557</u>	<u>74.8%</u>	<u>1,398,016</u>
DEBT SERVICE			
Current Taxes			438,814
Delinquent Taxes			19,000
Penalty & Interest	<u>0.2543</u>	<u>25.2%</u>	<u>0</u>
			<u>457,814</u>
TOTAL ALL FUNDS	<u>1.01</u>	<u>100.0%</u>	<u>1,855,830</u>

CITY OF BRECKENRIDGE**PROPERTY TAX ASSESSMENTS/COLLECTIONS**

FY 2012-13

PROPERTY TAX ASSESSMENTS

Tax Roll	Basis	Land & Investment	Personal Property	Less Exemptions	Net Assessed
2003	100%	104,770,960	21,789,770	(16,177,850)	110,382,880
2003	100%	108,650,040	22,244,380	(14,693,200)	116,201,220
2005	100%	112,320,510	24,347,870	(15,518,490)	121,149,890
2006	100%	122,399,563	25,778,510	(14,826,590)	133,351,483
2007	100%	128,974,220	26,929,580	(14,766,130)	141,137,670
2008	100%	138,627,040	30,030,360	(15,436,256)	153,221,144
2009	100%	153,316,909	30,145,240	(19,678,893)	163,783,256
2010	100%	166,484,717	28,499,790	(16,804,148)	178,180,359
2011	100%	158,428,174	31,384,590	(16,436,372)	173,376,392
2012	100%	175,079,309	35,020,360	(22,537,920)	187,561,749

TAX COLLECTIONS

FY	Tax Rate	Levy	Current Collections	% Collected	Delinquent Collections	% Collected	Total Collections	% Collected
2003	1.1	1,214,211	1,135,177	93.49%	65,460	5.39%	1,200,637	98.88%
2004	1.0679	1,240,913	1,200,981	96.78%	50,768	4.09%	1,251,749	100.87%
2005	1.0679	1,304,316	1,229,148	94.24%	26,570	2.04%	1,255,718	96.27%
2006	1.01	1,351,269	1,257,168	93.04%	81,909	6.06%	1,339,077	99.10%
2007	0.98	1,375,383	1,290,674	93.84%	59,547	4.33%	1,350,221	98.17%
2008	0.9599	1,468,640	1,361,968	92.74%	84,648	5.76%	1,446,616	98.50%
2009	0.9561	1,554,645	1,377,113	88.58%	71,814	4.62%	1,448,927	93.20%
2010	0.93	1,656,972	1,524,688	92.02%	95,073	5.74%	1,619,761	97.75%
2011	1.0473	1,814,697	1,671,327	92.10%	95,085	5.24%	1,766,412	97.34%

ORDINANCE NO. 12-08

AN ORDINANCE ADOPTING THE BUDGET AND APPROPRIATED RESOURCES FOR THE BUDGET YEAR BEGINNING ON OCTOBER 1, 2012, AND ENDING SEPTEMBER 30, 2013.


BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS:

- Section 1. That the budget estimate of the revenues and expenditures for the City of Breckenridge, Texas, as prepared by the City Manager and approved by the City Commission for the fiscal year beginning on October 1, 2012, and ending September 30, 2013, be and is hereby adopted as the budget for such fiscal year.
- Section 2. That the sum of \$4,452,840 is hereby appropriated out of the General Fund as follows:
- | | |
|-----------------------------|-------------|
| For Maintenance & Operating | \$4,452,840 |
|-----------------------------|-------------|
- Section 3. That the sum of \$2,158,717 is hereby appropriated out the Water Fund as follows:
- | | |
|-------------------------------|-------------|
| For Maintenance and Operating | \$2,158,717 |
|-------------------------------|-------------|
- Section 4. That the sum of \$690,890 is hereby appropriated out of Wastewater Fund as follows:
- | | |
|-----------------------------|------------|
| For Maintenance & Operating | \$ 690,890 |
|-----------------------------|------------|
- Section 5. That the sum of \$480,490 is hereby appropriated out of Sanitation Fund as follows:
- | | |
|-----------------------------|------------|
| For Maintenance & Operating | \$ 480,490 |
|-----------------------------|------------|
- Section 6. That the sum of \$1,500 is hereby appropriated out of the Fire Department Special Fund.
- Section 7. That the sum of \$14,000 is hereby appropriated out of the Cemetery Trust Fund.
- Section 8. That the sum of \$2,600 is hereby appropriated out of the Forfeited Property Fund.
- Section 9. That the sum of \$340,000 is hereby appropriated out of the Street Maintenance Sales Tax Fund.
- Section 10. That the sum of \$90,642 is hereby appropriated out of the Hotel/Motel 3% Fund.

- Section 11. That the sum of \$10,000 is hereby appropriated out of the Breckenridge Park Fund.
- Section 12. That the sum of \$0 is hereby appropriated out of the PEG Access Channel Fee.
- Section 13. That the sum of \$2,928,642 is hereby appropriated out of the Capital Improvement Project Fund.
- Section 14. That the sum of \$438,860 is hereby appropriated out of the General Debit Service Fund.
- Section 15. That the sum of \$334,603 is hereby appropriated out of the Revenue Debit Service Fund.
- Section 16. That this ordinance be in full force and effect from and after its adoption.

ADOPTED BY THE CITY COMMISSION THIS 10TH DAY OF SEPTEMBER 2012.

APPROVED


JIMMY MCKAY, MAYOR

ATTEST:


Diane Latham, Assistant City Secretary



ORDINANCE NO. 12-09

AN ORDINANCE LEVYING A MAINTENANCE AND OPERATING TAX RATE AND A DEBT TAX RATE FOR THE CITY OF BRECKENRIDGE, TEXAS, FOR THE TAX YEAR 2012.

BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF BRECKENRIDGE, TEXAS:

Section 1. We, the City Commission of the City of Breckenridge, Texas, do hereby levy or adopt the tax rate of \$100 valuation for this city for tax year 2012 as follows:

For the General Fund Maintenance & Operation	\$.7557
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Debt Tax Rates

C.O. 2003 Series	\$.0418
G.O. Refunding Series 2010	<u>\$.2125</u>

Total Debt Tax Rate	<u>\$.2543</u>
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TOTAL LEVY	\$1.01
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Section 2. That the City Tax Assessor and Collector of the City of Breckenridge is hereby directed to assess for the 2012 tax year the rates and amounts herein levied, and when such taxes are collected, to distribute the collections in accordance with the ordinance.

Section 3. That this ordinance be in full force and effect from and after its adoption.

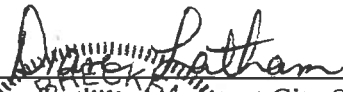
It was then duly moved and seconded that said Ordinance be passed; and, after due discussion, said motion carrying with it the passage of said Ordinance, prevailed and carried by the following vote:

AYES: McKay, Knight, Strickland, Carter
NAYS: Green
ABSENT: None

PASSED AND APPROVED this the 10th day of September 2012.

APPROVED 
Jimmy McKay, Mayor

ATTEST:


Diane Latham, Assistant City Secretary

